

REFUND CLAIM FOR BEVERAGE TAX

(spoiled alcohol beverages unfit for consumption)

Wisconsin Department of Revenue

PO Box 8900

Madison, WI 53708-8900

Phone: (608) 266-6702

Fax: (608) 261-7049



Type of Refund Claim You Are Filing (check only one box):

☐ Fermented Malt Beverage ☐ Distilled Spirits, Cider and/or wine

Read instructions on back before completing your claim.

Name		
d/b/a		
Address (where check should be sent)		
City	State	Zip Code

TAX IDENTIFICATION NUMBERS

Enter the following numbers assigned to your firm:

Wis. Permit Number:
(with prefix - eg., WB) _____

Federal Employer Identification Number: _____

Wis. Corporation No.:
(if corporation) **C** _____

Social Security No.:
(if individual) _____

PART 1 – DESCRIPTION OF SPOILED BEVERAGES AND REFUND COMPUTATION

Line	Column A Brand	Column B Container Size	Column C Number of Containers	Column D Number of Barrels/Liters	Column E Tax Rate	Column F AMOUNT OF REFUND
1						\$
2						
3						
4						
5	TOTAL TAX TO BE REFUNDED (add lines 1 through 4 in column F)					\$
6	Distilled spirits administrative fee to be refunded (multiply col. D liters by administrative fee of .02906 per liter)			total spirit liters	admin. fee X .02906 =	fee to be refunded
7	REFUND CLAIMED (add lines 5 & 6, col. F)					\$

If necessary, attach additional sheets to list the beverages on which you are claiming a refund.

ATTACH TO THIS CLAIM A COPY OF THE AUTHORIZATION ("NOTICE OF INTENT TO DESTROY") RECEIVED FROM YOUR SUPPLIER APPROVING THE DESTRUCTION OF THE ABOVE ALCOHOL BEVERAGES.

PART 2 – CLAIMANT'S DECLARATION

I declare under penalties of law that the alcohol beverages listed above are spoiled and unfit for beverages purposes; that the above information is true, correct and complete to the best of my knowledge and belief.

Signature	Date
Title	Business Telephone Number ()

PART 3 – DESTRUCTION OF ALCOHOL BEVERAGES MUST BE WITNESSED

I swear that all the alcohol beverages listed above were destroyed in my presence on _____ (Date).

WITNESSED BY: Department of Revenue Field Auditor

(Signature of Field Auditor)

(Date)

OR Officer of the Company (if approved by the Department of Revenue)

(Signature of Officer)

(Title)

(Date)

INSTRUCTIONS

WHO MAY USE THIS REFUND CLAIM FORM

Wisconsin based alcohol beverage permittees may use this form to request a refund of the Wisconsin occupational tax paid on alcohol beverages destroyed because the beverages became unfit for consumption.

This form cannot be used to claim a refund for the tax paid on alcohol beverages shipped out-of-state or sold for medicinal or sacramental purposes. Credit for these transactions must be claimed on a permittee's monthly alcohol beverage return filed with the department.

HOW TO OBTAIN A REFUND

Prior to filing this refund claim with the department, you must take the following steps:

1. Notify your supplier of the spoiled beverages and ask permission to destroy them. Your supplier will then send you a letter ("notice of intent to destroy") authorizing destruction.
2. Send a letter to the department, along with a copy of the "notice of intent to destroy," at least 10 days prior to the anticipated destruction date. Your letter must provide the following information:
 - a. Description of beverages to be destroyed (quantity, size, brand).
 - b. Date you intend to destroy the beverages.
 - c. Where and how the beverages will be destroyed.
 - d. Name and position of person in charge of the destruction.

Send your letter and "notice of intent" to:

Wisconsin Department of Revenue
Excise Tax Section
Post Office Box 8900
Madison, WI 53708-8900

The department will let you know whether or not the proposed destruction of the alcohol beverages must be witnessed by a field auditor. If not, then an officer of your company must witness the destruction. The witness must complete Part 3 on the claim form.

3. After destroying the beverages, then complete and file this refund claim with the department so your refund can be processed.

RETAIN COPY OF REFUND CLAIM

You must keep a copy of this refund claim along with copies of your supplier's letter authorizing the destruction, credit memos, bills of lading, and other supporting documents for at least four years. These records must be easily available for inspection by representatives of the department.

ASSISTANCE AND FORMS

Call (608) 266-6702 if you have any questions about preparing this refund claim or need additional forms.

HOW TO COMPLETE THE REFUND CLAIM

Provide all the information requested on the claim form so the processing of your claim will not be delayed.

Type of Refund Claim - Check only one box in this area. Fermented malt beverage (beer) tax refund claims are handled separately from distilled spirits, cider and wine.

PART 1 DESCRIPTION OF SPOILED BEVERAGES & REFUND COMPUTATION

LINES 1 – 4. Use a separate line to list each product being destroyed and provide all the information requested. If you need more space, attach additional sheets to your refund claim listing the information in the same columnar sequence.

Column A – Enter the brand name of the product being destroyed.

Column B – Indicate the container size of the product (eg., 24/12 oz, 750 ml).

Column C – Enter number of containers being destroyed.

Column D – For distilled spirits, apple cider and/or wine, enter the number of liters being destroyed. For beer, enter the number of barrels being destroyed (use your conversion charts to make this calculation).

Column E – Enter the **Wisconsin beverage tax rate** which applies to the product being destroyed (see rates below).

Fermented malt beverages (beer): . . . \$2 per 31 gallon barrel

Cider: 7% or less alcohol by volume 1.71¢ per liter
(Effective 7/1/98, cider with 7% or less alcohol by volume is no longer taxed as wine. However cider with more than 7% alcohol by volume is still taxed as wine.)

Wine: 14% or less alcohol by volume 6.605¢ per liter
More than 14% but less than
21% alcohol by volume 11.89¢ per liter

Distilled spirits 85.86¢ per liter
& *Administrative fee:* 2.906¢ per liter

Column F – Multiply column D by column E to compute the tax to be refunded. Enter that amount in column F.

LINE 5. Add column F on lines 1 through 4, and enter the total on line 5. **THIS IS THE TOTAL TAX TO BE REFUNDED TO YOU.** Permittees claiming a refund only on fermented malt beverages or wine should stop here. It is not necessary to complete lines 6 and 7.

DISTILLED SPRITS PERMITTEES ONLY (lines 6 & 7)

LINE 6. Enter the total number of spirit liters in column D on this line. Then multiply that total by .00793, the statutory administrative fee per liter of spirits. Enter the result in column F.

LINE 7. Add column F on lines 5 and 6, and enter the total on line 7. **THIS IS THE TOTAL AMOUNT OF YOUR REFUND.**

PART 2 CLAIMANT'S DECLARATION

Be sure to sign and date your refund claim.

PART 3 DESTRUCTION OF ALCOHOL BEVERAGES MUST BE WITNESSED

This part must be completed by the person from your company witnessing the destruction. If the department required a field auditor to witness the destruction, the auditor will complete Part 3.